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OK TO ENTER: /J.L./

RESPONSE UNDER 37 CFR 1.116 EXPEDITED PROCEDURE

IN THE U.S. PATENT AND TRADEMARK OFFICE

April 23, 2010

Applicants: Yoshio MATSUZAKI et al

For: METHOD OF MANUFACTURING SOLID OXIDE FUEL CELL MODULE

Serial No.: 10/549 842 Group: 1793

Confirmation No.: 6057

Filed: September 16, 2005 Examiner: Li

International Application No.: PCT/JP2004/004595

International Filing Date: March 31, 2004

Atty. Docket No.: 4404.P0681US

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AFTER FINAL REJECTION

Sir:

In response to the Office Action dated December 23, 2009, please amend the above-identified application as follows:

(Please see following pages.)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 23, 2010.

Terryence F. Chapman